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ABSTRACT

This assessment guide, developed by the Model Accounting Project at Aloha High School in the Beaverton, Oregon, school district, contains criteria statements that reflect factors deemed essential for quality instruction and overall effectiveness of the accounting program. The guide can be used by an instructor as a self-assessment instrument or by outside assessment teams as statement. Criteria statements are included in the assessment guide for the Models; committee; staffing; curriculum; computerized accounting; facilities/equipment; instructional materials and supplies; cooperative work follow-up. An assessment profile completes the guide. (KC)

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ACCOUNTING OCCUPATIONS CLUSTER

ASSESSMENT GUIDE

1984

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INTRODUCTION

This assessment guide was developed by the Model Accounting Project at Aloha High School in the Beaverton School District. The criteria statements reflect factors that are deemed essential for quality instruction and overall effectiveness of the accounting program.

This guide can be utilized by an instructor as a self-assessment instrument or by outside assessment teams as guidelines for making program commendations and recommendations. An effort has been made to keep this guide simple and to emphasize the key elements of quality programs.

A rating scale of not applicable and 1 to 4 is provided for each criteria statement. This allows the user to find an overall rating for each of the major program components. Simply total the ratings for each criteria statement within a major component and divide by the number of criteria statements. The component totals can be transferred to a one-page profile that shows the strengths and weaknesses of the program. Profile sheets are useful documents for explaining program needs to advisory committees, administrators and others.

ASSESSMENT RATING SCALE

NA - Not Applicable

1 - Critical Need

2 - Major Help or Resources Needed

3 - Some Need

4 - No Additional Support or Resources Needed

PROGRAM ORGANIZATION AND ADMINISTRATIVE SUPPORT:

The success of a cluster program is predetermined by the level of commitment of the school district to that specific program. Commitment is evidenced by the district goals for vocational education, budget support, staffing and class loads for individual programs.

CRITERIA STATEMENTS:

1.	District makes assignments that provide instructors with adequate preparation time.	NA	1	2	3	4
2.	Class sizes allow quality instruction.	NA	1	2	3	4
3.	District provides a budget that is adequate to meet the instructional objectives.	NA	1	2	3	4
4.	Instructors have current short and long range plans for program.	NA	1	2	3	4
5.	Established processes exist for positive communications amongst administrators, instructors, guidance staff, students and community.	NA	1	2	3	4
6.	Instructional objectives are articulated between levels of education. (Junior High School through post secondary.)	NA	1	2	3	4
7.	District shows evidence of commitment to the accounting occupations program.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

ADVISORY COMMITTEE:

The basic purpose of an advisory committee is to assist the accounting instructor in keeping an up-to-date, relevant curriculum. The committee can also be of assistance in providing technical updates for the instructor; advising on equipment purchases; assisting with CWE and placement functions; and providing public relations and promotions for the accounting program. A planned program of work for the committee will help to assure that its expertise is properly utilized for the benefit of the accounting program.

CRITERIA STATEMENTS:

1.	Committee membership represents a cross-section of the key occupations in accounting.	NA	1	2	3	4
2.	Committee meets on a regular schedule with planned agendas.	NA	1	2	3	4
3.	A written, annual program of work defines the objectives and planned activities for the school year.	NA	1	2	3	4
4.	Committee is utilized to keep the curriculum relevant and up-to-date.	NA	1	2	3	4
5.	Committee functions as an advocate of the accounting program.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

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STAFFING:

Accounting instructors must be able to move their programs beyond the manual accounting of past years. The transition to computers requires that an instructor be continuously involved in updates of both technical and teaching skills. A good instructor is the result of education, occupational experience and staff development activities to keep current with the accounting field.

CRITERIA STATEMENTS:

1.	Instructor has had relevant occupational experience.	NA	1	2	3	4
2.	Instructor possesses appropriate educational background and training in accounting.	NA	1	2	3	4
3.	Instructor is up-to-date on current trends in accounting.	NA	1	2	3	4
4.	Instructor participates in workshops and conferences.	NA	1	2	3	4
5.	Instructor is actively involved in professional associations and organizations.	NA	1	2	3	4
6.	Staff development and vocational update is provided in the program budget.	NA	1	2	3	4
7.	Instructor utilizes a variety of effective teaching methods.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

CURRICULUM:

An accounting curriculum should be based on the needs of business and industry. It must reflect the current technology of the accounting field and be delivered in a format that will prepare students to enter accounting careers through further training or at job entry.

CRITERIA STATEMENTS:

1.	Curriculum is derived from task analyses of the key occupations. (State curriculum guides).	NA	1	2	3	4
2.	Curriculum reflects current technology.	NA	1	2	3	4
3.	Curriculum is performance based.	NA	1	2	3	4
4.	Curriculum provides for individual student differences.	NA	1	2	3	4
5.	Curriculum is defined in written scope and sequence that reflects a learning continuum.	NA	1	2	3	4
6.	Curriculum delivery involves a variety of media and methods.	NA	1	2	3	4
7.	Curriculum offers opportunities for special needs students.	NA	1	2	3	4
8.	Curriculum is articulated with exploratory and community college programs.	NA	1	2	3	4
9.	The district and/or program has provisions for review and update of curriculum.	NA	1	2	3	4
10.	The program budget provides funds for curriculum development and update.	NA	1	2	3	4
11.	The program budget provides funds for field trips related to curriculum.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

COMPUTERIZED ACCOUNTING:

Accounting is rapidly becoming a field of computerized applications. Students must be prepared to perform accounting functions on a computer if they are expected to be employable in the accounting field in the future.

CRITERIA STATEMENTS:

1. Accounting students have access to computers as reflected by the number of computers, location of computers and scheduling of computer use.	NA	1	2	3	4
2. Accounting students are required to have a knowledge of basic accounting principles prior to receiving assignments in computerized accounting.	NA	1	2	3	4
3. Assignments in computerized accounting are a planned part of the accounting curriculum.	NA	1	2	3	4
4. Appropriate software which will reinforce good accounting principles is available for the instructional program.	NA	1	2	3	4
5. Software is correlated with instructional units.	NA	1	2	3	4

COMMENDATIONS:

AVERAGE_____

RECOMMENDATIONS:

FACILITIES/EQUIPMENT:

A facility must be organized to achieve efficiency in the delivery of curriculum and high quality instruction. Space should be sufficient to allow quality instruction to be delivered to students. All existing space should be organized for maximum utilization.

CRITERIA STATEMENTS:

1.	Facilities are appropriate in size and configuration to accommodate the learning activities.	NA	1	2	3	4
2.	Equipment is comparable to that used in business and industry.	NA	1	2	3	4
3.	Equipment is adequate for class loads.	NA	1	2	3	4
4.	Equipment is arranged in a manner that provides efficiency in the instruction of students.	NA	1	2	3	4
5.	Computers and/or other equipment are readily accessible to students.	NA	1	2	3	4
6.	Budget is provided for maintenance of equipment.	NA	1	2	3	4
7.	Budget is provided for replacement of equipment.	NA	1	2	3	4
8.	Equipment is available for ten-key instruction.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

INSTRUCTIONAL MATERIALS AND SUPPLIES:

Instructional materials and supplies are a basic necessity for quality instruction. Computerized accounting does not eliminate the need for textbooks, workbooks and other supplies. In reality, some supply needs such as computer paper, ribbons, etc., will increase as compared to the traditional accounting program.

CRITERIA STATEMENTS:

1.	Program has adequate supply of up-to-date textbooks.	NA	1	2	3	4
2.	Program has adequate supply of working papers, business simulations, periodicals, newspapers.	NA	1	2	3	4
3.	Program has adequate amounts of general supply items, i.e. paper, computer paper, ribbons.	NA	1	2	3	4
4.	Program has a defined system for replacement of instructional materials and supplies.	NA	1	2	3	4
5.	Program makes effective use of resources available from business.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

COOPERATIVE WORK EXPERIENCE:

Cooperative Work Experience should be available for students in the accounting program. CWE should be based on training plans and supervised by the accounting instructor. A good CWE placement will help the student to relate work experiences with the in-school curriculum. Established guidelines for operating CWE; written training agreements and training plans, and records of student progress are indicators of quality CWE programs.

CRITERIA STATEMENTS:

1.	CWE is operated by a set of written guidelines that define philosophy, objectives and procedures for involving students at training sites	NA	1	2	3	4
2.	CWE utilizes written training agreements and training plans for each student.	NA	1	2	3	4
3.	Supervision time is provided for instructor to supervise students at training sites.	NA	1	2	3	4
4.	Appropriate insurance coverage is provided for all CWE students.	NA	1	2	3	4
5.	CWE program relates training site experiences with in-school training.	NA	1	2	3	4
6.	Training sites are developed in an organized manner.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

VOCATIONAL STUDENT ORGANIZATION:

The vocational student organization, when included as an integral part of the accounting program, will provide students with an opportunity for leadership development. Student organizations offer training opportunities in decision-making, public speaking, parliamentary procedure, goal setting, and entrepreneurship. A strong chapter is identifiable by a high level of student involvement in local, state and national Future Business Leaders of America. (FBLA).

CRITERIA STATEMENTS:

1.	FBLA is an integral part of the accounting curriculum and is operated as part of regular classes as well as an extra-curricular activity.	NA	1	2	3	4
2.	The majority of accounting students are members of FBLA.	NA	1	2	3	4
3.	FBLA members participate in local business and community affairs.	NA	1	2	3	4
4.	FBLA members participate in district, state and national competitive events.	NA	1	2	3	4
5.	The FBLA Chapter has a planned program of work for reaching the goals of their organization.	NA	1	2	3	4
6.	FBLA is utilized to develop skills, knowledges and attitudes in career development, human relations, leadership and technical competence in accounting.	NA	1	2	3	4
7.	Program budget makes provisions for advisor and student travel to FBLA activities.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

GUIDANCE, PLACEMENT AND FOLLOW-UP:

Students need help in establishing career objectives and assessing their strengths and weaknesses in relation to career options. Educators must assure that the students have been provided with instruction in job search either through the guidance department or within their own class. A vocational program should assist its graduates in making their first steps into jobs or further training. A follow-up procedure helps instructors to evaluate the impact of their instruction in helping students to achieve their career objectives.

CRITERIA STATEMENTS:

1.	The students are provided guidance in the selection of career objectives, self-assessment, and career exploration.	NA	1	2	3	4
2.	Students are provided with instruction on job search techniques, i.e., resume preparation, job interview.	NA	1	2	3	4
3.	Students receive assistance in job placement or placement in advanced training programs.	NA	1	2	3	4
4.	Follow-up (formal or informal) on program completers is conducted on a regular basis.	NA	1	2	3	4
5.	Follow-up findings are utilized in making program revisions.	NA	1	2	3	4

COMMENDATIONS: AVERAGE_____

RECOMMENDATIONS:

COMPLETING THE ASSESSMENT PROFILE

Compute the average rating for each program component by totaling the ratings and dividing by the number of criteria statements. Transfer that figure to the assessment scale on this page. After all points have been located on the assessment scale, connect the points with lines to complete the profile. The profile shows program strengths and weaknesses in a relationship with the total program.

	ASSESSMENT SCALE
PROGRAM ORGANIZATION AND ADMINISTRATIVE SUPPORT	NA . 1 . 2 . 3 . 4
ADVISORY COMMITTEE	NA . 1 . 2 . 3 . 4
STAFFING	NA . 1 . 2 . 3 . 4
CURRICULUM	NA . 1 . 2 . 3 . 4
COMPUTERIZED ACCOUNTING	NA . 1 . 2 . 3 . 4
FACILITIES AND EQUIPMENT	NA . 1 . 2 . 3 . 4
INSTRUCTIONAL MATERIALS AND SUPPLIES	NA . 1 . 2 . 3 . 4
COOPERATIVE WORK EXPERIENCE	NA . 1 . 2 . 3 . 4
VOCATIONAL STUDENT ORGANIZATION	NA . 1 . 2 . 3 . 4
GUIDANCE, PLACEMENT AND FOLLOW-UP	NA . 1 . 2 . 3 . 4

ASSESSMENT RATING SCALE

NA - Not Applicable

1 - Critical Need

2 - Major Help or Resources Needed

3 - Some Need

4 - No Additional Support or Resources Needed

APPENDIX K

Skills, Knowledges and Attitudes to be Developed 1 = Major emphasis 2 = Secondary emphasis 3 = Further development of skill	Appropriate Systems for Delivery of Instruction					
	Classroom	LAB	FBLA	Work Experience	Guidance System	Other Systems
A. OPERATE BUSINESS MACHINES						
1. Electronic calculator	1	2				
2. 10-Key adding machine	1	2				
3. Computer/computer on-line equipment	1	2				
4. Typewriter	1	2				
5. Photo-copy machine		2		1		
B. CALCULATE						
1. Add, subtract, multiply & divide whole numbers.	1					
2. Decimals	1					
3. Fractions	1					
4. Percentages	1					
5. Allocations	1					
6. Markups, Markdowns	1					
7. Discounts	1					
8. Interest	1					
C. COMMUNICATE						
1. Write legibly	1					
2. Spell, punctuate, edit	1					
3. Use business vocabulary	2			1		
4. Follow instructions	1			2		
5. Give instructions			2	1		

Skills, Knowledges and Attitudes to be Developed	Appropriate Systems for Delivery of Instruction					
	Classroom	LAB	FBLA	Work Experience	Guidance System	Other Systems
6. Offer feedback to others			2	1		
7. Compose memos and letters	1					
8. Complete forms	1					
9. Read instructions	1	3				
10. Listen effectively	1					
11. Use appropriate telephone skills	1					
12. Use body language effectively	1		2			
D. USE DATA PROCESSING IN ACCOUNTING/BOOKKEEPIN						
1. Understand function and role in business	1					
2. Understand limitations and capabilities	1			2		
3. Understand structure of data processing systems	1					
4. Use vocabulary of data processing	1					
5. Understand data file construction	1					
6. Understand machine language	1					
7. Understand commands, executable and non-executable statements	1					
8. Understand stages in processing data	1			2		
9. Operate teletype/data terminal	1	3		2		
10. Correct input errors	1	3		2		
11. Input numberical data	1	3		2		
12. Assemble and arrange data for computer processing	1	3		2		
13. Operate storage medium - disk/tape with terminal	1	3		2		

Skills, Knowledges and Attitudes to be Developed	Appropriate Systems for Delivery of Instruction					
	Classroom	LAB	FBLA	Work Experience	Guidance System	Other Systems
E. PROCESS ACCOUNTS RECEIVABLE						
1. Keep receivable control records	1	3		2		
2. Keep receivable journal	1	3		2		
3. Post receivable journal to general ledger	1	3		2		
4. Balance receivable control summary with general balance on receivable account	1	3		2		
5. Prepare aged accounts receivable	1	3		2		
6. Reconcile disputes with customers over balance due				1		
7. Compute finance charges on past-due accounts	1	3		2		
8. Prepare statements for customers	3	2		1		
F. PROCESS ACCOUNTS PAYABLE						
1. Verify accuracy of invoices received	1	3		2		
2. Clarify invoice discrepancies with vendors				1		
3. Code invoices	2			1		
4. Post control records	1	3		2		
5. Post accounts payable journal	1	3		2		
6. Compare invoices with monthly statements	1	3		2		
7. File invoices in paid or unpaid files	1	3		2		
8. Recap accounts payable journal for posting into general ledger	1	3		2		
9. Summarize accounts payable by vendors with aged balances	1	3		2		
10. Post accounts payable to general ledger	1	3		2		
11. Balance accounts payable summary to general ledger balance	1	3		2		

Skills, Knowledges and Attitudes to be Developed	Appropriate Systems for Delivery of Instruction					
	Classroom	LAB	FBLA	Work Experience	Guidance System	Other Systems
G. MAINTAIN CASH DISBURSEMENT JOURNAL AND/OR CHECKBOOK LEDGER						
1. Record checks in cash disbursement journal	1	3		2		
2. Distribute amounts to general ledger accounts	1	3		2		
3. Record payments on control records	1	3		2		
4. Prepare checks	1	3		2		
5. Record deposits	1	3		2		
6. Keep checkbook balance updated	1	3		2		
7. Reconcile checkbook balance and bank statement	1	3		2		
8. Record bank charges in checkbook	1	3		2		
9. Recap cash disbursement journal for posting to general ledger	1	3		2		
10. Maintain petty cash fund	1	3		2		
H. MAINTAIN CASH RECEIPTS JOURNAL						
1. Record cash received	1	3		2		
2. Fill out bank deposit slips	1	3		2		
3. Distribute deposits to general ledger accounts	1	3		2		
4. Record deposits in cash disbursement journal	1	3		2		
5. Post accounts receivables to control records	1	3		2		
6. Recap cash receipts journal for posting to general ledger	1	3		2		
I. COMPLETE PAYROLL RECORDS						
1. Verify time card approval	1	3		2		
2. Compute work hours from time cards	1	3		2		

Skills, Knowledges and Attitudes to be Developed	Appropriate Systems for Delivery of Instruction					
	Classroom	LAB	FBLA	Work Experience	Guidance System	Other Systems
3. Distribute work hours by account number	1	3		2		
4. Compute gross pay	1	3		2		
5. Compute withholdings from tax charts	1	3		2		
6. Compute FICA withholdings	1	3		2		
7. Compute PERS withholdings				1		
8. Compute medical withholding				1		
9. Compute net pay	1	3		2		
10. Write payroll checks	1	3		2		
11. Balance payroll journal	1	3		2		
12. Recap payroll journal for posting to general ledger	1	3		2		
13. Code tax forms for distribution to accounts payable journal				1		
14. Post state taxes to accounts payable journal	1	3		2		
15. Complete FICA withholding cards				1		
16. Compute Workman's Compensation payable				1		
17. Post Workman's Compensation to accounts payable journal				1		
18. Compute state and federal unemployment	1			2		
19. Fill out unemployment forms						
20. Maintain employee records	1	3		2		
21. Prepare and mail W-2 forms	1	3		2		

Skills, Knowledges and Attitudes to be Developed	Appropriate Systems for Delivery of Instruction					
	Classroom	LAB	FBLA	Work Experience	Guidance System	Other Systems
J. MAINTAIN EQUIPMENT/DEPRECIATION SCHEDULES						
1. Keep updated lists of equipment, additions and deletions	1	3		2		
K. MAINTAIN GENERAL LEDGER						
1. Post onto general ledger from journal recaps	1	2		3		
2. Run trial balance	1	2		3		
3. Prepare trial balance worksheet	1	2		3		
4. Verify control summaries						
a) Account payable	1	2		3		
b) Account receivable	1	2		3		
5. Reconcile discrepancies between account balances and summary controls	1	2		3		
6. Calculate balance sheet	1	2		3		
7. Calculate profit and loss statement	1	2		3		
8. Prepare financial statements	1	2		3		
9. Prepare expense and revenue summaries	1	2		3		
10. Close out expense and revenue accounts	1	2		3		
L. DEMONSTRATE PERSONAL EMPLOYABILITY SKILLS						
1. Organize time and work	1	2		3		
2. Plan employer's job needs				1		
3. Maintain work station	1	3		2		
4. Prioritize work	1	3		2		
5. Organize and report data	1			2		

Skills, Knowledges and Attitudes to be Developed	Appropriate Systems for Delivery of Instruction					
	Classroom	LAB	FBLA	Work Experience	Guidance System	Other Systems
6. Adapt to new situations	1		3	2		
7. Appropriate dress and grooming	1		3	2		
8. Businesslike attitude and behavior	1		3	2		
9. Respect for time and authority	1		3	2		
10. Respect for co-workers	1		3	2		
11. Positive and friendly with customers			3	1		
12. Loyalty	1		3	2		
13. Confidentiality	1		3	2		
14. Responsibility	1		3	2		
M. PERFORM RELATED TASKS						
1. Maintain office supplies						
2. Follow office routines	2			1		
3. Store and retrieve records by:						
a) alphabetic	1			2		
b) numeric	1			2		
c) subject	1			2		
4. Maintain files						
a) Computer printout records				1		
5. Use telephone	2					
a) place calls	2			1		
b) receive calls	2			1		
c) transfer calls	2			1		